



8th EIASM Conference on Current Research in Taxation

July 9 - 10, 2018, Münster, Germany

Keynote Speakers

Cristi A. Gleason, University of Iowa
 Lillian Mills, University of Texas at Austin

Chairpersons

Terry Shevlin, University of California – Irvine
 Christoph Watrin, University of Münster

Scientific Committee

Shane Heitzman, University of Southern California
 Petya Platikanova, ESADE Business School

Monday, July 9, 2018	
Congress Venue: JurGrad, Kettelerscher Hof, Königstraße 51-53, 2. OG, 48143 Münster	
09.00 am - 09.05 am	Welcome Address (Room: K2) Christoph Watrin, University of Münster
09.05 am – 10.20 am	Keynote Speech: Connections to practice and policy: relevant tax research Lillian Mills, University of Texas at Austin
10.20 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	Session 1 (Room: K2) Multinationals I Chair: Martin Thomsen, University of Münster Effect of Income Shifting Aggressiveness on Corporate Investment Presenter: Kenneth Klassen, University of Waterloo Co-Authors: Lisa De Simone, Stanford Graduate School of Business Jeri Seidman, University of Virginia Discussant: Joseph Piotroski, Stanford University Does Country by Country Reporting Deter Tax Avoidance and Income-Shifting? Evidence from Capital Requirements Directive IV Presenter: Preetika Joshi, York University Co-Authors: Edmund Outslay, Michigan State University Anh Persson, Michigan State University

	<p>Discussant: Jeffrey Gramlich, Washington State University</p> <p>Do US firms pay less tax than their European peers? On firm characteristics, profit shifting opportunities, and tax legislation as determinants of tax differentials</p> <p>Presenter: Michael Overesch, University of Cologne</p> <p>Co-Authors: Sabine Schenkelberg, University of Cologne Georg Wamser, University of Tübingen</p> <p>Discussant: Wayne Nesbitt, Michigan State University</p>
12.45 pm – 1.45 pm	Lunch Break
1.45 pm – 3.45 pm	<p style="text-align: center;">Session 2 (Room: K2)</p> <p style="text-align: center;">Determinants and Consequences of Tax Avoidance</p> <p style="text-align: center;">Chair: Christoph Watrin, University of Münster</p> <p>Do Financing Constraints lead to incremental Tax Planning? Evidence from the Pension Protection Act of 2006</p> <p>Presenter: Nathan Goldman, University of Texas at Dallas</p> <p>Co-Authors: John Campbell, University of Georgia Bin Li, University of Texas at Dallas</p> <p>Discussant: Marcel Olbert, University of Mannheim</p> <p>Turned Off by Taxes: Consumer Responses to Corporate Tax Planning</p> <p>Presenter: Jaron Wilde, University of Iowa</p> <p>Co-Authors: H. Scott Asay, University of Iowa Jeffrey Hoopes, University of North Carolina at Chapel Hill Jacob Thornock, Brigham Young University</p> <p>Discussant: Ken Klassen, University of Waterloo</p> <p>Expected Economic Growth and Corporate Tax Planning</p> <p>Presenter: Steven Savoy, University of Illinois at Chicago</p> <p>Co-Authors: Jaewoo Kim, University of Rochester Sean McGuire, Texas A&M University Ryan Wilson, University of Oregon</p> <p>Discussant: Michael Overesch, University of Cologne</p>
3.45 pm - 4.15 pm	Coffee Break
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 3a (Room: K2)</p> <p style="text-align: center;">Corporate Risk Taking and Managers</p> <p style="text-align: center;">Chair: Fabian Schmal, University of Münster</p> <p>Do country risk factors distort the effect of taxes on corporate risk taking?</p> <p>Presenter: Benjamin Osswald, Vienna University of Economics and Business & University of Wisconsin - Madison</p> <p>Co-Author: Caren Sureth-Sloane, University of Paderborn</p> <p>Discussant: Arthur Stenzel, University of St. Gallen</p> <p>Building Up a Protective Shield: How External Pressure and Corporate Friction Determine Corporate Tax Risk Handling Style</p> <p>Presenter: Alissa Brühne, LMU Munich, Munich School of Management</p> <p>Co-Author: Deborah Schanz, LMU Munich, Munich School of Management</p> <p>Discussant: Andreas Löffler, Free University Berlin</p>

	<p>Tax avoidance and the use of joint managers within multinational enterprises Presenter: Henning Giese, Catholic University of Eichstätt-Ingolstadt Co-Authors: Markus Gamm, Catholic University of Eichstätt-Ingolstadt Reinald Koch, Catholic University of Eichstätt-Ingolstadt Discussant: Ann-Catherine Werner, University of Mannheim</p>
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 3b (Room: K3) International Tax Research Chair: Falko Weiß, University of Münster</p> <p>Indirect tax aggressiveness and tax reforms: Evidence from a natural experiment Presenter: Shailendra Pandit, University of Illinois at Chicago Co-Author: Mehul Raithatha, Indian Institute of Management - Indore Discussant: Naoyuki Kaneda, Gakushuin University (Japan)</p> <p>Tax Benefits of Regional Favoritism: Evidence from China Presenter: Cheng Zeng, University of Manchester Co-Authors: Chunfang Cao, Sun Yat-sen University C.S. Agner Cheng, Hong Kong Polytechnic University Changyuan Xia, Southwestern University of Finance and Economics Discussant: Mark Greenwald, University of Texas at San Antonio</p> <p>Brazilian Thin Capitalization Rule and the Capital Structure of Multinationals Presenter: Denis Lima e Alves, University of Uberlândia Co-Authors: Edson Luiz Riccio, University of São Paulo Christoph Watrin, University of Münster Lucas Ayres B. de C. Barros, University of São Paulo Discussant: Inga Hardeck, European University Viadrina</p>
8.00 pm	Dinner at Altes Gasthaus Leve, Alter Steinweg 37, 48143 Münster

Tuesday, July 10, 2018	
Congress Venue: JurGrad, Kettlerscher Hof, Königstraße 51-53, 2. OG, 48143 Münster	
9.00 am - 10.15 am	Keynote Speech (Room K2): Financial Reporting of Income Taxes and Financial Statement Users: The knowns and unknowns Cristi A. Gleason, University of Iowa
10.15 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	<p style="text-align: center;">Session 4 (Room: K2) Multinationals II Chair: Adrian Kubata, University of Münster</p> <p>The Persistence and Pricing of Changes in Multinational Firms' Foreign Cash Holdings Presenter: Terry Shevlin, University of California - Irvine Co-Authors: Novia Chen, University of Houston Peng-Chia Chiu, Chinese University of Hong Kong Discussant: Jaron Wilde, University of Iowa</p> <p>Repatriation Taxes and Foreign Cash Holdings: The Impact of Anticipated Tax Reform Presenter: Joseph Piotroski, Stanford University Co-Authors: Lisa De Simone, Stanford University Rimmy Tomy, University of Chicago Discussant: Nathan Goldman, University of Texas at Dallas</p> <p>Repatriation Taxes and Internal Agency Conflicts Presenter: Harald Amberger, Vienna University of Economics and Business Co-Authors: Kevin Markle, University of Iowa David Samuel, Vienna University of Economics and Business Discussant: Maximilian Todtenhaupt, University of Mannheim & ZEW</p>
12.45 pm - 1.45 pm	Lunch Break
1.45 pm- 3.45 pm	<p style="text-align: center;">Session 5 (Room: K2) Auditors Chair: Alexander Brune, University of Münster</p> <p>Auditors and the Predictive Power of the Deferred Tax Valuation Allowance Presenter: Jeffrey Gramlich, Washington State University Co-Authors: Zhouli Axelton, Washington State University M. Kathleen Harris, Washington State University Discussant: Steven Savoy, University of Illinois at Chicago</p> <p>Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services? Presenter: Wayne Nesbitt, Michigan State University Co-Authors: Anh Persson, Michigan State University Joanna Shaw, Michigan State University Discussant: Preetika Joshi, York University</p>

	<p>The Role of Audit on Micro Firms' Tax Avoidance Behaviour Presenter: Milda Tylaite, Stockholm School of Economics Co-Authors: Ting Dong, Stockholm School of Economics Ryan Wilson, University of Oregon Discussant: Henning Giese, Catholic University of Eichstätt-Ingolstadt</p>
3.45 pm - 3.55 pm	<p style="text-align: center;">Farewell Address (Room: K2) Christoph Watrin, University of Münster</p>
3.55 pm - 4.15 pm	Coffee Break
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 6a (Room: K2) Experimental and Analytical Research Chair: Denis Lima e Alves, University of Uberlândia</p> <p>Consumer reactions to tax avoidance – Cross-cultural evidence from the United States and Germany Presenter: Inga Hardeck, European University Viadrina Co-Authors: J. William Harden, University of North Carolina at Greensboro David Upton, University of North Carolina at Greensboro Discussant: Harald Amberger, Vienna University of Economics and Business</p> <p>Do tax benefits foster or mitigate financial reporting bias? Presenter: Harald Jansen, University of Jena Co-Authors: Maximilian Fleischer, University of Jena Thi Kieu Noack, University of Jena Discussant: Alissa Brühne, LMU Munich</p> <p>Arbitrage and Non-linear Taxes Presenter: Andreas Löffler, Free University Berlin Co-Author: Marcus Becker, Free University Berlin Discussant: Benjamin Osswald, Vienna University of Economics and Business & University of Wisconsin - Madison</p>
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 6b (Room: K3) Taxation in the Digital Economy, Start-ups and Tax Measures Chair: Nils Linnemann, University of Münster</p> <p>Corporate Income and Consumption Tax Planning in the Digital Age - Evidence from European Service Firms Presenter: Marcel Olbert, University of Mannheim Co-Author: Ann-Catherin Werner, University of Mannheim Discussant: Milda Tylaite, Stockholm School of Economics</p> <p>Capital Gains Taxation and Funding for Start-Ups Presenter: Maximilian Todtenhaupt, University of Mannheim & ZEW Co-Author: Alexander Edwards, University of Toronto Discussant: David Samuel, Vienna University of Economics and Business</p> <p>Corporate Tax Dodging: How to Measure Tax-Rate and Tax-Base Avoidance – Evidence from U.S. Domestic and U.S. Multinational Firms Presenter: Arthur Stenzel, University of St. Gallen Co-Authors: Niklas Lampenius, University Hohenheim Discussant: Cheng Zeng, University of Manchester</p>

7.00 pm	Semi-final / Dinner at Aposto, Alter Steinweg 21, 48143 Münster Meetingpoint: H4 Hotel, Stubengasse 33, 48143 Münster
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Guided City Tour on Sunday, July 8th 2018: 2.00 – 4.00 p.m.

We walk through the historic downtown district. On our way we will visit the the cathedral and the historic town hall where a famous peace treaty was signed in 1648. The tour starts at the lobby of the H4 Hotel. Please register with Anna-Lena Hernandez (anna-lena.hernandez@wiwi.uni-muenster.de). The tour is free of charge.

Time Allocation for Conference Presentations:

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 10 minutes

Congress Venue:

Westfälische Wilhelms-Universität Münster
JurGrad gGmbH
Kettlerscher Hof
Königstraße 51-53
48143 Münster

Hotels:

H4 Hotel Münster****

Stubengasse 33

48143 Münster

<https://www.h-hotels.com/de/h4/hotels/h4-hotel-muenster>

Stadthotel Münster***

Aegidiistraße 21

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agora: am Aasee***

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<https://www.accorhotels.com/de/hotel-2206-ibis-muenster-city/index.shtml>